

## **Title 3**

### **REVENUE AND FINANCE**

#### **Chapters:**

- 3.05 Sales and Use Tax**
- 3.10 Leasehold Excise Tax**
- 3.15 Lodging Tax**
- 3.20 Real Property Excise Tax**
- 3.25 Timber Harvesting Tax**
- 3.30 Management and Disposition of Property**
- 3.35 Drug and Narcotics Control Funds**

## **Chapter 3.05**

### **SALES AND USE TAX**

#### Sections:

- Article I. Additional Tax
  - 3.05.010 Levied.
  - 3.05.020 Rate.
  - 3.05.030 Credits.
  - 3.05.040 County share of revenue.
  - 3.05.050 Administration and collection.
  - 3.05.060 Inspection of records.
  - 3.05.070 Contract with state.
- Article II. Taxation
  - 3.05.080 Tax fixed and imposed.
  - 3.05.090 Administration and collection.
  - 3.05.100 Distribution and use of funds received.
  - 3.05.110 Inspection of records.
  - 3.05.120 Violation - Penalty.

#### **Article I. Additional Tax**

##### **3.05.010 Levied.**

There is hereby levied an additional sales or use tax, as the case may be, as authorized by RCW 82.14.030 upon every taxable event, as therein provided, occurring within Lewis County. The tax shall be imposed upon and collected from those persons from whom the state retail sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. [Ord. 1157, 1998; Ord. 1086 § 1, 1985]

##### **3.05.020 Rate.**

The rate of the additional tax imposed by LCC 3.05.010 shall be five-tenths of one percent of the selling price or value of the article used, as the case may be. [Ord. 1157, 1998; Ord. 1086 § 2, 1985]

##### **3.05.030 Credits.**

The taxpayer shall be allowed a credit against the tax imposed by this article for the full amount of any city sales or use tax imposed to the extent of the city's entitlement under RCW 82.14.030 following passage of the ordinance codified in this article upon the same taxable event up to the amount of the tax imposed by this article. [Ord. 1157, 1998; Ord. 1086 § 3, 1985]

##### **3.05.040 County share of revenue.**

Lewis County's lawful share of revenues from any tax imposed under RCW 82.14.030 by any city within the county shall be determined in accordance with state law. [Ord. 1157, 1998; Ord. 1086 § 4, 1985]

##### **3.05.050 Administration and collection.**

The administration and collection of the tax imposed by this article shall be in accordance with the provisions of RCW 82.14.050. [Ord. 1157, 1998; Ord. 1086 § 5, 1985]

##### **3.05.060 Inspection of records.**

The county hereby consents to the inspections of such records as are necessary to qualify the county for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. [Ord. 1157, 1998; Ord. 1086 § 6, 1985]

##### **3.05.070 Contract with state.**

The chairman of the board of county commissioners of Lewis County or a majority of the board is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax. [Ord. 1157, 1998; Ord. 1086 § 7, 1985]

(Lewis County 2/98)

## **Article II. Taxation**

### **3.05.080 Tax fixed and imposed.**

In accordance with the terms of RCW 82.14.340 a sales and use tax is hereby fixed at the rate of one-tenth of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax). This tax is hereby imposed effective December 1, 1993 upon each taxable event as that term is defined in RCW 82.14.020 occurring in Lewis County. [Ord. 1157, 1998; Ord. 1135 § 1, 1993]

### **3.05.090 Administration and collection.**

This tax shall be paid, collected and forwarded to the Washington State Department of Revenue in the manner authorized by RCW 82.14.050. The board of county commissioners is hereby authorized to enter into a contract with the Department of Revenue for administration of said tax. [Ord. 1135 § 2, 1993]

### **3.05.100 Distribution and use of funds received.**

Monies received from the collection of the tax imposed herein shall be distributed by the State Treasurer as provided in RCW 82.14.340 and shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding. Existing funding for the purpose of this article is defined as calendar year 1989 actual operating expenditures for criminal justice purposes, excluding expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services and major nonrecurring capital expenditures. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include

circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined in RCW 70.123.020. [Ord. 1157, 1998; Ord. 1135 § 3, 1993]

### **3.05.110 Inspection of records.**

The county of Lewis hereby consents to the inspection of such records as are necessary to qualify the county for administration of the tax by the Department of Revenue pursuant to RCW 82.32.330. [Ord. 1157, 1998; Ord. 1135 § 5, 1993]

### **3.05.120 Violation - Penalty.**

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this article or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be subject to the penalties in LCC 1.20.020. [Ord. 1157, 1998; Ord. 1135 § 6, 1993]

(Lewis County 2/98)

## **Chapter 3.10**

### **LEASEHOLD EXCISE TAX**

#### Sections:

3.10.010	Tax levy.
3.10.020	Rates and credits.
3.10.030	Administration.
3.10.040	Exemption.
3.10.050	Inspection of records.
3.10.060	Contract with state.

#### **3.10.010 Tax levy.**

It is hereby levied and there shall be collected a leasehold tax on and after January 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property within the county of Lewis, through a "leasehold interest" as defined in RCW 82.29A.020. Tax shall be paid, collected and remitted to the Department of Revenue of the state of Washington, at the time and in the manner prescribed in Ch. 82.29A RCW. [Ord. 1157, 1998; Ord. 1048 Art. I, 1976]

#### **3.10.020 Rates and credits.**

(1) Rates. The rate of tax imposed by LCC 3.10.010 shall be six percent of the taxable rent as defined in RCW 82.29A.020.

(2) Credits To Be Allowed. The following credits shall be allowed in determining tax payable:

(a) With respect to leasehold interest arising out of any lease or agreement, the terms of which were binding on the lessee prior to July 1, 1970, where such lease or agreement has not been renegotiated, as defined in RCW 82.29A.020, since that date, and excluding from such credit any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.394; and

(b) Any lease or agreement including options to renew which extend beyond January 1, 1985, as follows:

(i) With respect to taxes due in calendar year 1976, a credit equal to 80 percent of the tax produced by the rate;

(ii) With respect to taxes due in calendar year 1977, a credit equal to 60 percent of the tax produced by the above rate;

(iii) With respect to taxes due in calendar year 1978, a credit equal to 40 percent of the tax produced by the above rate;

(iv) With respect to taxes due in calendar year 1979, a credit equal to 20 percent of the tax produced by the above rate;

(v) With respect to a product lease, as defined in RCW 82.29A.020, a credit of 33 percent of the tax produced by the above rate will be given credit for.

(3) There should be allowed against the tax otherwise imposed by this chapter a credit for the full amount of any leasehold excise tax authorized in Ch. 82.29A RCW., and imposed upon the same taxable event by any city or town. [Ord. 1157, 1998; Ord. 1048 Art. II, 1976]

#### **3.10.030 Administration.**

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of .Ch. 82.29A RCW. [Ord. 1157, 1998; Ord. 1048 Art. III, 1976]

#### **3.10.040 Exemption.**

Leasehold interest exempted by RCW 82.29A.130 and 82.29A.135, as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to LCC 3.10.010. [Ord. 1157, 1998; Ord. 1048 Art. IV, 1976]

(Lewis County 2/98)

### **3.10.050 Inspection of records.**

County hereby consents to the inspection of such records as are necessary to qualify the county for inspection of the records of the Department of Revenue pursuant to RCW 82.32.330. [Ord. 1157, 1998; Ord. 1048 Art. V, 1976]

### **3.10.060 Contract with state.**

The board of county commissioners of Lewis County is authorized to execute a contract with the Department of Revenue of the state of Washington for the administration and collection of the tax imposed by LCC 3.10.010; provided, that the prosecuting attorney of Lewis County or his duly appointed and authorized deputy shall first approve the form and content of said contract. [Ord. 1157, 1998; Ord. 1048 Art. VI, 1976]

## **Chapter 3.15**

### **LODGING TAX**

#### **Sections:**

- 3.15.010 Imposition of special excise tax.
- 3.15.020 Definitions.
- 3.15.030 Administration and collection of tax.
- 3.15.040 Establishment of special cultural convention center fund and capital improvement fund for tourism related facilities, promotion, and establishment of advisory committee.
- 3.15.050 Violation - Penalties.

#### **3.15.010 Imposition of special excise tax.**

For the purposes set forth in Ch. 67.28 RCW, the board of county commissioners of Lewis County, Washington, being the legislative and governing body of said county, does hereby impose and levy a special excise tax of two percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from renting or leasing real property; provided, that it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or to enjoy the same. [Ord. 1157, 1998; Ord. 1033 §1, 1974]

#### **3.15.020 Definitions.**

The definitions of the terms "selling price", "seller", "buyer", "consumer", "person", "municipality" and all other definitions as are now contained in RCW 82.08.010 and 67.28.080, and subsequent amendments thereto, as those definitions may have application to the tax imposed by this chapter,

are hereby adopted by this reference as the definitions for the tax herein levied. [Ord.1157, 1998;Ord.1033 §2, 1974]

### **3.15.030 Administration and collection of tax.\***

For the purposes of the tax levied herein:

(1) The Department of Revenue of the state of Washington is hereby designated as the agent of the county of Lewis for the purposes of collection and administration.

(2) The administrative provisions contained in RCW 82.08.070 and those administrative provisions contained in Ch. 82.32 RCW shall apply with respect to administration and collection of the tax by the Department.

(3) All rules and regulations adopted by the Department for the administration of Ch. 82.08 RCW are hereby adopted.

(4) The Department is hereby empowered, on behalf of the county of Lewis, to prescribe such special forms and reporting procedures as the Department may deem necessary.[Ord. 1157, 1998; Ord. 1033 §3, 1974] [\*The “state of Washington, Department of Revenue” has been abbreviated to “Department”.]

### **3.15.040 Establishment of special cultural convention center fund and capital improvement fund for tourism related facilities, promotion, and establishment of advisory committee.**

(1) There is hereby created a special fund in the treasury of the county of Lewis, to be known as the “public stadium facilities and/or convention center facilities fund.” The original two percent of the tax levied and collected under the provisions of this chapter shall be credited to said fund. The additional two percent of the tax levied and collected under the provisions of this chapter shall be credited one-

half to said fund, and one-half to the capital improvement fund for tourism related facilities.

(2) The taxes levied and collected for the capital improvement fund shall be expended only for the purposes of paying all or any part of the cost of acquisition, construction, or maintenance of tourist facilities, stadium facilities, convention center facilities, performing arts center facilities, performing arts facilities and/or visual arts center facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purpose or purposes under this chapter. The taxes levied and collected for the public stadium facilities fund shall be expended for the purposes of paying all or any part of the cost of all the above items as well as the operation of tourist facilities, stadium facilities, convention center facilities, performing arts facilities and/or visual arts center facilities, and/or to pay for advertising, publicizing, or otherwise distributing information for the purpose of tourism promotion and encouraging tourist expansion or for any purpose authorized by Ch. 67.28 RCW; and until withdrawn for use, the moneys accumulated in such fund or funds may be invested in interest-bearing securities by the County or City Treasurer in any manner authorized by law.

(3) That pursuant to RCW 67.28.1817, a Lodging Excise Tax Advisory Committee be appointed by the commissioners. [Ord. 1163A, 1999; Ord 1163 & Ord. 1157, 1998; Ord. 1033A, 1985; Ord. 1033 § 4, 1974]

### **3.15.050 Violation - Penalties.**

It shall be unlawful for any person, firm or corporation to violate or fail to comply with any of the provisions of this chapter. Every person, who violates any provision of this chapter shall be subject to the penalties in LCC 1.20.020. [Ord. 1157, 1998; Ord. 1033 § 5, 1974]

(Lewis County 2/99)

## Chapter 3.20

### REAL PROPERTY EXCISE TAX

#### Sections:

- 3.20.010 Excise tax.
- 3.20.020 Funds received.

#### **3.20.010 Excise tax.**

An excise tax on the sale of real property located within the corporate limits of Lewis County, Washington, shall be, and the same hereby is, established and imposed in an amount equal to one-quarter of one percent of the selling price of each sale of said real property. The terms "sale", "real property" and "selling price", and associated terms as used herein shall be as defined RCW 82.45.010 through 82.45.033. [Ord. 1157, 1998; Ord. 1131 § 1, 1993]

#### **3.20.020 Funds received.**

All funds received from the imposition of said excise tax shall be, and the same hereby are, dedicated for capital improvements, including those listed in RCW 35.43.040, except such funds allocated under 82.46.030(1). In conjunction with Chapter 36.70A RCW, expenditures shall be limited to financing of capital projects specified in any capital facilities element of the comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450. [Ord. 1157, 1998; Ord. 1131 § 2, 1993]

(Lewis County 2/98)

## Chapter 3.25

### TIMBER HARVESTING TAX

#### Sections:

- 3.25.010 Excise tax.
- 3.25.020 Stumpage value.
- 3.25.030 Administration and collection.
- 3.25.040 Timber tax account.
- 3.25.050 Contract with state.

#### **3.25.010 Excise tax.**

(1) There is hereby imposed and shall be collected, on and after October 1, 1984, an excise tax on every person in the county of Lewis, Washington, engaging in business as a harvester as defined by RCW 84.33.035.

(2) The tax shall be paid, collected and remitted to the Department of Revenue of the state of Washington at the time and in the manner prescribed by Ch. 84.33 RCW. [Ord. 1157, 1998; Ord. 1078 § 1, 1984]

#### **3.25.020 Stumpage value.**

(1) The tax shall be equal to the stumpage value of the timber, as defined in RCW 84.33.035, harvested from privately owned land within the county, multiplied by a rate of four percent.

(2) Any harvester, as defined RCW 84.33.035, incurring less than \$50.00 tax liability in any calendar quarter is excused under RCW 84.33.086 from the payment of the tax imposed by LCC 3.25.010, but may be required by the Department of Revenue to file a return even though no tax may be due. [Ord. 1157, 1998; Ord. 1078 § 2, 1984]

#### **3.25.030 Administration and collection.**

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the State Act and all sections of Chapter 82.32, except RCW

82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this chapter. [Ord. 1157, 1998; Ord. 1078 § 3, 1984]

### **3.25.040 Timber tax account.**

There is hereby created a county timber tax account for deposit of monies distributed to the county of Lewis, as provided by RCW 84.33.051 and RCW 84.33.081. [Ord. 1157, 1998; Ord. 1078 § 4, 1984]

### **3.25.050 Contract with state.**

The county of Lewis is authorized to contract with the Department of Revenue (prior to the effective date of the ordinance codified in this chapter) for the administration and collection of the tax imposed by LCC 3.25.010 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed in RCW 84.33.051 [Ord. 1157, 1998; Ord. 1078 § 5, 1984]

## **Chapter 3.30**

### **MANAGEMENT AND DISPOSITION OF PROPERTY**

#### **Sections:**

#### **Article I. Definitions**

- 3.30.010 Board of county commissioners (board).
- 3.30.020 Facilities division manager.
- 3.30.030 Emergency.
- 3.30.040 Estimated market value.
- 3.30.050 Expendable property.
- 3.30.060 Lot.
- 3.30.070 Worthless property.

#### **Article II. Facilities Division Manager**

- 3.30.080 Established - Designated.
- 3.30.090 Duties.
- 3.30.100 Assistants.

#### **Article III. Surplus Personal Property of Less Than \$1,000 in Value**

- 3.30.110 Disposition options.
- 3.30.120 Surplus notification.
- 3.30.130 Worthless property - Disposal.
- 3.30.140 Administrative process.
- 3.30.150 Sale - Notice.
- 3.30.160 Purchase by county officials, employees.
- 3.30.170 Purchaser information.
- 3.30.180 Payment methods.

#### **Article IV. Surplus Personal Property of \$1,000 or Greater in Value**

- 3.30.190 Property management.
- 3.30.200 Surplus notification.
- 3.30.210 Aggregating surplus property
- 3.30.220 Sales procedures.
- 3.30.230 Award to highest bidder -  
Exceptions.
- 3.30.240 Bid rejection.

(Lewis County 2/98)



- 3.30.250 No minimum bids - Negotiated sales.
- 3.30.260 Payment methods.
- 3.30.070 Purchase by county officials, employees
- 3.30.280 Purchaser information

#### Article V. Real Property Sales

- 3.30.290 County real property management
- 3.30.300 Authority to dispose of real property
- 3.30.310 Duties to dispose of real property
- 3.30.320 Advertisement of sale
- 3.30.330 Sale of county property - Public sale
- 3.30.340 Intergovernmental sales
- 3.30.350 Title
- 3.30.360 Disposition of proceeds of sale
- 3.30.370 Exchange for privately owned real property of equal value

#### Article VI. Property Leases

- 3.30.380 Lease of surplus real property- Authority to lease - Manner of awarding lease.
- 3.30.390 Lease of county real property appraisal - Private negotiation
- 3.30.400 Lease of county real property - Competitive bidding considered - Reservation of right to reject all bids
- 3.30.410 Application to lease - Procedures to be followed by prospective lessees
- 3.30.420 Lease provisions - Limitations as to term, improvement or alternative rent assignment
- 3.30.430 Rental readjustment requirement - Long-term leases

### Article I. Definitions

#### **3.30.010 Board of county commissioners (board).**

“Board of county commissioners (board)” means the governing authority of Lewis County, for purposes of Chapter 36.32 RCW. [Ord. 1157, 1998; Ord. 1154, 1996]

#### **3.30.020 Facilities division manager.**

“Facilities division manager” means the county employee within the facilities section of the county designated by the board with the responsibility of administering the provisions of this chapter as relating to management of surplus personal property with a value of less than \$1,000. [Ord. 1157, 1998; Ord. 1154, 1996]

#### **3.30.030 Emergency.**

“Emergency” means an occurrence whereby county personal property would suffer material injury, loss or damage by delay of action. [Ord. 1157, 1998; Ord. 1154, 1996]

#### **3.30.040 Estimated market value.**

“Estimated market value” means the probable sale value of personal property as between a willing seller, who desires but is not required to sell and a willing purchaser, who desires but is not required to buy, assuming both are knowledgeable as to all uses to which the personal property can be put. [Ord. 1157, 1998; Ord. 1154, 1996]

#### **3.30.050 Expendable property.**

“Expendable property” means that personal property which, when committed to the purpose intended, has its usefulness consumed and thereafter has no further value. [Ord. 1157, 1998; Ord. 1154, 1996]

(Lewis County 2/98)

### **3.30.060 Lot.**

“Lot” means a number of personal properties of a like kind, serving a similar purpose. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.070 Worthless property.**

“Worthless property” means personal property which, when processed in the manner most advantageous to the county, cannot be sold for an amount sufficient to recoup the cost of sale or disposal. [Ord. 1157, 1998; Ord. 1154, 1996]

## **Article II. Facilities Division Manager**

### **3.30.080 Established - Designated.**

The board hereby establishes and designates the position of facilities division manager to supervise all responsibilities of county surplus personal property with a value less than \$1,000 entrusted to the public services department pursuant to this chapter. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.090 Duties.**

The facilities division manager has the duty to determine whether the personal property entrusted to the public services department is actually surplus personal property. To declare personal property as surplus, the facilities division manager shall find that no other county department has a need for the property; conversely, and upon finding such a need, the facilities division manager shall transfer control of the property to that department at such value as is required by law.

(1) Upon finding that the personal property is surplus, the facilities division manager shall appraise the property and establish an estimate of the market value by appropriate means and exercise his/her best judgment and make a good faith determination as to the value or worthlessness of the property.

(2) Upon making a finding that the personal property is surplus or upon a finding of need, the facilities division manager shall submit such findings, along with the estimate of the market value, to the board for review and approval of the findings. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.100 Assistants.**

The facilities division manager shall have the authority to engage such employees of the facilities section, and obtain such services of public and private persons or entities, not in conflict with state and county laws and ordinances, respectively, as are required to perform the duties of management. [Ord. 1157, 1998; Ord. 1154, 1996]

## **Article III. Surplus Personal Property of Less Than \$1,000 in Value**

### **3.30.110 Disposition options.**

Upon board approval of findings that an item of personal property with an estimated value of less than \$1,000 is surplus, the facilities division manager shall evaluate and select one of the following dispositions as most advantageous to the county:

(1) Trade-in for property that meets current or future needs of the county;

(2) Lease to a nongovernmental entity;

(3) Sale or lease to another governmental entity; or

(4) Sale to the public. [Ord. 1157, 1998; Ord. 1154, 1996]

(Lewis County 2/98)

### **3.30.120 Surplus notification.**

Each county department shall promptly advise the facilities division manager when it considers any personal property of less than \$1,000 in value to be surplus to its needs. Upon having been determined surplus by the facilities division manager, such property shall then become the responsibility of such facilities division manager. However, if a county department has expended or worthless personal property, it need not initially contact the facilities division manager. Instead, the county department shall dispose of the expended or worthless personal property as authorized in LCC 3.30.130. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.130 Worthless property - Disposal.**

Where personal property is determined to be expended or worthless by the facilities division manager or a department in which the property is located, the property shall be disposed of in the most cost efficient manner as determined by the facilities division manager or department in which the property is located.

(1) The facilities division manager or department responsible for the disposal shall record the description of the item and the manner in which the expended or worthless property was disposed of. The records of disposed expended or worthless personal property shall be provided to and maintained by the facilities division manager.

(2) No county official or employee, nor anyone of their immediate family, as that term is legally understood, may receive the disposed of personal property that was determined to be expended or worthless. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.140 Administrative process.**

The facilities division manager shall be solely responsible for the administrative process

of tagging, inventorying and disposing of surplus personal property with an estimated value of less than \$1,000 after receipt thereof by the facilities division. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.150 Sale - Notice.**

If the facilities division manager determines that sale to the public by public auction, private means or any other manner is the disposition most advantageous to the county, the notice requirements apply as stated in subsections (1) and/or (2) of this section.

(1) The facilities division manager shall publish notice of the sale at least one time in the official newspaper of the county, and not less than five calendar days prior to the sale.

(a) The advertisement may describe the items to be sold generally rather than particularly and, where applicable, by lot rather than by item.

(b) The advertisement shall advise interested purchasers where the items to be sold will be available for public inspection during at least one entire business day and at least 24 hours prior to the sale.

(2) Where the cost of administration, advertisement, storage and transportation of the property would significantly reduce its net value, the manager may so find and thereby waive the requirement for advertising. For purposes of public notice, the manager shall post a notice of the items for sale in a conspicuous place within the county courthouse where such public notices and information are posted, not less than three days prior to the sale of such items and identifying the time and place for the sale. [Ord. 1157, 1998; Ord. 1154, 1996]

(Lewis County 2/98)

### **3.30.160 Purchase by county officials, employees.**

No county official or employee, nor anyone of their immediate family, as that term is legally understood, may purchase any item of the county surplus personal property sold to the public. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.170 Purchaser information.**

The facilities division manager shall record the name and mailing address of each purchaser or recipient of such personal property, and the particulars of the sale or transfer of each item. Such information shall be promptly transmitted to the board as a record of such sale. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.180 Payment methods.**

Sales of surplus personal property with a value of less than \$1,000 must be paid in cash, certified check or cashier's check prior to county release of sold properties. Personal checks drawn on Washington banks may be accepted with proper identification.

(1) Failure to comply with the terms of sale by a purchaser will result in forfeiture of any and all monies paid.

(2) In no case shall property title be transferred by the county until the purchase price for such property has been fully paid to the county.

(3) The proceeds from the sale of personal property with a value of less than \$1,000 shall be deposited into the land acquisition fund #301, unless the property sold was funded by a proprietary fund in which case the sale proceeds will remain with the proprietary fund from which the original price was paid.

(4) The sale proceeds and appropriate documentation shall be provided to the Lewis County treasurer's office no later than 5:00 p.m. on the first regular business day following the sale. [Ord. 1157, 1998; Ord. 1154, 1996]

## **Article IV. Surplus Personal Property of \$1,000 or Greater in Value**

### **3.30.190 Property management.**

All county surplus personal property with an estimated value of \$1,000 or greater shall be managed by the board and by the elected and appointive officers therein, and held, used, leased, licensed and sold pursuant to this chapter and the laws of the state of Washington. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.200 Surplus notification.**

Each county department and official shall promptly advise the board when any personal property with an estimated value of \$1,000 or greater is surplus to its needs, and the board shall thereafter determine if the property is surplus.

(1) To declare personal property as surplus the board shall find that no other county department has a need for the property, conversely, and upon finding such a need, the board shall transfer control of the property to that department at such value as is required by law.

(2) Upon board findings that the personal property is surplus, the board shall evaluate each and select one of the following dispositions as most advantageous to the county:

(a) Trade-in for property that meets current or future needs of the county;

(b) Lease to a nongovernmental entity;

(c) Sale or lease to another governmental entity; or

(d) Sale to the public by public auction or contract for the sale of such items at public auction.

(Lewis County 2/98)

(3) Upon a determination that personal property with a value of \$1,000 or greater is surplus, the board shall appraise the property and establish an estimate of the market value by appropriate means and exercise its best judgment to make a good faith determination as to the value or lack of value of the property. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.210 Aggregating surplus property.**

Except (1) where the cost of administering, storing and transporting the property to a central public sale exceeds the fair market value of the property, or (2) when an emergency is declared by the board, the board shall consolidate and aggregate all personal property for disposal as described in LCC 3.30.220, on the quarter-year or as often as is practicable. The aggregate value of the property to be disposed of shall determine the method of disposition under this chapter as being the most advantageous to the county. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.220 Sales procedures.**

If the board determines that a sale of the county surplus personal property with a value of \$1,000 or greater is most advantageous to the county, the board shall then follow the procedures and provisions set forth below.

(1) The board shall solely advertise the sale of personal property for sale with an estimated fair market value of \$1,000 or more.

(2) The board may sell such property at public sale, following publication of notice of sale in the official newspaper of the county at least once a week for two consecutive weeks. The last notice must appear not less than five calendar days prior to the sale date.

(3) Where the board has found an emergency to exist, such reasonable notice as is commensurate with the fact of the emergency shall be given for the purpose of providing the

public with knowledge of the sale and to establish value. Such notice may include notification of appropriate segments of the press and telephonic communication with a potential purchaser.

(4) No notice shall be required for sale to a governmental agency. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.230 Award to highest bidder - Exceptions.**

All sales of county surplus personal property shall be made to the highest responsible bidder at public sale, with the following exceptions:

(1) The board may dispose of or lease county surplus personal property with a value or \$1,000 or more to another governmental agency and may acquire property for the county from another governmental agency by negotiation, upon such terms as may be agreed upon and for such consideration as may be deemed by the board as adequate compensation in compliance with RCW 43.09.210.

(2) The board finds an emergency to exist, as defined within this chapter.

(3) The board may trade in personal property belonging to the county when purchasing replacement property, when such purchase is made on award following advertised call for sealed bids or pursuant to Lewis County Resolution 95-41.

(a) On any call for sealed bids wherein in the county has elected to trade in property, a notice shall be included in the call for bids that the county has for sale or trade in property of a specified type, description and quantity which will be sold or traded in on the same day and hour that the bids will be opened on the property to be purchased.

(Lewis County 2/98)

(b) Any person may bid for the purchase of such trade-in property and any supplier may include within its offer to supply an offer to accept the designated county trade-in property by setting forth in the bid the amount of such allowance.

(c) In determining the lowest and best bid, the county shall consider the net cost to the county after trade-in allowances have been deducted.

(d) The county may accept the bid of any bidder without trade in of the county property, but may not require any such bidder to purchase the county property without awarding the bidder the purchase contract.

(e) Anyone may make an offer for the purchase of the used equipment on a bid of the new equipment and the county shall consider such offers in relation to the trade-in allowances offered to determine the best sale and purchase combination for the county. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.240 Bid rejection.**

The board may, if it deems such action to be for the best public interest, reject any and all bids, either written or oral, and withdraw the county property from sale. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.250 No minimum bids - Negotiated sales.**

Where there is no bid within the advertised terms for the advertised minimum value on the property, the county may withdraw the property from sale and thereafter negotiate the sale of the withdrawn property, provided:

(1) The negotiated price is higher than the highest rejected bid;

(2) That the public has two weeks' notice by at least one advertisement in the official newspaper of the county; and

(3) That the public has an opportunity to compete for purchase by offer of more favorable price on the terms negotiated. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.260 Payment methods.**

Sales of personal property must be paid in cash, certified check or cashier's check prior to county release of sold properties.

(1) Failure to comply with the terms of sale by a purchaser will result in forfeiture of any and all monies paid.

(2) In no case shall property title be transferred by the county until the purchase price for such property has been fully paid to the county.

(3) The county treasurer is authorized to establish such funds and accounts as may be necessary to deposit personal property sales and proceeds until final disposition of the property.

(4) The county shall deposit personal property sales proceeds with a value of \$1,000 or more to the fund from which the original price was paid.

(5) The sale proceeds and appropriate documentation shall be provided to the Lewis County treasurer's office no later than 5:00 p.m. on the first regular business day following the sale. [Ord. 1157, 1998; Ord. 1154, 1996]

### **3.30.270 Purchase by county officials, employees.**

No county official or employee, nor anyone of their immediate family, as that term is legally understood, may purchase any item of the county surplus personal property sold to the public. [Ord. 1157, 1998; Ord. 1154, 1996]

(Lewis County 2/98)

### **3.30.280 Purchaser information.**

The name and mailing address of each purchaser or recipient, and the particulars of the sale or transfer, shall be recorded. Such information shall be promptly transmitted to the board as a record of such sale. [Ord. 1157, 1998; Ord. 1154, 1996]

## **Article V. Real Property Sales**

### **3.30.290 County real property management.**

All county real property shall be managed by the board of commissioners and by the elected and appointive officers therein, and held, used, leased, licensed and sold pursuant to this chapter and the laws of the state of Washington. [Ord 1064 Art II,§1,1979, Ord. 1154, 1996]

### **3.30.300 Authority to dispose of real property.**

Whenever it is determined that in the best interest of Lewis County and the people thereof that any part or parcel of property, whether real, personal or mixed, belonging to the County and capable of being disposed of pursuant to chapters 36.34 or 84.64 RCW, should be sold, leased or otherwise disposed of, the County may sell, lease or otherwise dispose of and convey such property under the limitations and restrictions and in the manner hereinafter provided. [Ord. 1157, 1998; Ord. 1064 Art III,§ 1, 1979, Ord. 1154, 1996]

### **3.30.310 Duties to dispose of real property.**

Except as provided by this chapter, all dispositions of property shall be authorized by the Board of County Commissioners. No official or employee or their families may purchase any property that has been associated with the department in which the official or

employee works. [Ord. 1157, 1998; Ord. 1064 Art III,§ 2, 1979, Ord. 1154, 1996]

### **3.30.320 Advertisement of sale.**

(1) The board shall advertise the sale of property in a manner most appropriate to effect an advantageous sale. Real property may be sold at a public sale following publication of a notice in a legal newspaper of general circulation at least once a week for two consecutive weeks, the last notice to appear no more than five (5) calendar days prior to the date of sale. No notice of sale shall be required for sale to a governmental agency. Where the board has determined an emergency to exist, such reasonable notice as is commensurate with the fact of the emergency shall be given for the purpose of providing the public with knowledge of the sale and to establish value. Such notice may include notification of appropriate segments of the press and telephonic communication with potential purchaser

(2) An advertisement of sale shall in the case of real property describe the property by both its legal description and street address, if any, or if none, by a vicinity description. If real property is offered for sale on other than a cash basis, the terms must be stated in the advertisement. [Ord. 1157, 1998; Ord. 1064 Art III,§ 7, 1979, amended 1980, amended 1989; Ord. 1154, 1996]

### **3.30.330 Sale of county property - Public sale.**

(1) All sales of real county property shall be made to the highest responsible bidder at public sale except when:

- (a) sold to a governmental agency; or
- (b) the board has determined an emergency to exist; or
- (c) county real property is traded for real property of equal or greater value.

(Lewis County 2/98)

(2) The board may, if it deems such action to be for the best public interest, reject any and all bids, either written or oral, and withdraw the property from sale.

(3) Where there is no bid within advertised terms for the advertised minimum value, the County may withdraw the property from sale and thereafter negotiate the sale of the withdrawn property, providing the negotiated price is equal to or higher than the advertised minimum value and that the public has two weeks notice by advertisement and an opportunity to compete for purchase by offer of more favorable price on the terms negotiated. [Ord. 1157, 1998; Ord. 1064 Art III, § 7, 1979, amend 1980 & 1989; Ord. 1154, 1996]

### **3.30.340 Intergovernmental sales.**

Lewis County may dispose of or lease County real property to another governmental agency and may acquire property for the County from another governmental agency by negotiation, upon such terms as may be agreed upon and for such consideration as may be deemed by Lewis County to be adequate in compliance with RCW 43.09.210. [Ord. 1157, 1998; Ord. 1064 Art III, § 9, 1979, amended 1980; Ord. 1154, 1996]

### **3.30.350 Title.**

In no case shall the title be transferred until the purchase price has been paid. [Ord. 1157, 1998; Ord. 1064 Art III, § 12, 1979; Ord. 1154, 1996]

### **3.30.360 Disposition of proceeds of sale.**

The Lewis County Treasurer is authorized to establish such funds and accounts as may be necessary to deposit sales proceeds until final disposition. [Ord. 1157, 1998; Ord. 1064 Art III, § 13, 1979; Ord. 1154, 1996]

(Lewis County 2/98)

### **3.30.370 Exchange for privately owned real property of equal value.**

The Board of County Commissioners may exchange county real property for privately owned real property of equal value wherever it is determined by resolution, after publication of notice that the matter will be heard not less than three (3) days after publication, that:

(1) The county real property proposed to be exchanged is not necessary to the future foreseeable needs of such county; and

(2) The real property to be acquired by such exchange is necessary for the future foreseeable needs of such county; and

(3) The value of the county real property to be exchanged is not more than the value of the real property to be acquired by such exchange provided that such value shall be established by competent appraisal. [Ord. 1157, 1998; Ord. 1064 Art III, § 14, 1979; Ord. 1154, 1996]

## **Article VI. Property Leases**

### **3.30.380 Lease of surplus real property - Authority to lease - manner of awarding lease.**

(1) Lewis County may lease any county real property including airport property and tax title property and the appurtenances thereto for a year or term of years under the limitations and restrictions and in the manner provided herein. Agricultural fair property may be leased for uses not inconsistent with the conduct of the annual fair during such periods of time that the fair is not in operation. Fair market rental value shall be the basis for all such leases, with the same to be awarded upon the best available terms and conditions.

(2) The board, after finding it to be in the best interest of the county that real property should be leased, shall authorize the leasing of real property. [Ord. 1157, 1998; Ord. 1064 Art IV § 1, 1979].



### **3.30.390 Lease of county real property appraisal - Private negotiation**

(1) Where the lease value of an individual parcel or parcels within a classification have been established by appraisal by a member of the American Institute of Real Estate Appraisers or a member of an association having equivalent ethical and professional standards, in accordance with the profession then property may be leased by private negotiation at the values so established and subject to the further terms required by this chapter; provided, that where the lease value is less than \$2,500 then a current assessor's appraisal or other evidence of value having commercial responsibility may be utilized as a basis for privately negotiated terms, where the evidence of value is documented and of record in the proceedings of the board.

(2) Where general law contains less stringent requirements for leasing than by bidding such provision may be followed with respect to property to which such law applies. Where private negotiation is not authorized by this section, then the lease, modification, extension or renewal shall be awarded by the board following competitive bidding or auction. [Ord. 1157, 1998; Ord. 1064 Amendment 1, 1980; Ord. 1064 Art. IV § 2, 1979]

### **3.30.400 Lease of county real property - Competitive bidding considered - Reservation of right to reject all bids.**

When a lease of county real property is to be awarded through competitive bidding, the lease shall be awarded to the highest responsible bidder; provided, that wherein there is reason to believe that the highest acceptable bid is not the best rental obtainable, all bids may be rejected and the county may call for new bids or enter into direct negotiations to achieve

the best possible rental. Each bid with the name of the bidder shall be recorded by the property management section of the Department of Public Services, and each record with the name and address of the successful bidder and the amount of the successful bid, shall, after awarding of the lease, be open to public inspection at the property management section. In determining highest responsible bidder, in addition to rental, the following elements shall be given consideration:

(1) The character, integrity, and reputation of the bidder;

(2) The previous and existing compliance by the bidder with the terms of other leases of Lewis County real property and the laws relating thereto;

(3) Such other information as may be relevant to the decision to award the lease. [Ord. 1157, 1998; Ord. 1064 Art. IV § 3, 1979]

### **3.30.410 Application to lease - Procedures to be followed by prospective lessees.**

All applications to lease Lewis County real property or proposed leases shall be submitted to the board of county commissioners in the manner prescribed by the section. The county may require that a bid bond, in the form of a cashier's or certified check, accompany each application or bid. In case the lands applied for are leased to another, the deposit shall be returned to the applicant, but if the party making application fails or refuses to comply with the terms of this application and to execute the lease, the deposit shall be forfeited to the county, and be deposited in the current expense fund. [Ord. 1157, 1998; Ord. 1064 Art. IV § 4, 1979]

(Lewis County 2/98)

**3.30.420 Lease provisions -  
Limitations as to term,  
improvements or alternative  
rent assignment.**

(1) Lewis County may lease real property for a term of years and upon such terms and conditions as may be deemed in the best interests of the public and the county; provided, that no lease shall not be for longer than 10 years; provided further that when the board determines it to be in the best public interest, real property necessary to the support or expansion of an adjacent facility may be leased to the lessee of the adjacent facility, but not to exceed 35 years, or to the owner of an adjacent facility for a term not to exceed 35 years; provided, further, that when the board determines it to be in the best public interest, where the property to be leased is improved or is to be improved, and the value of the improvement is or will be at least equal to the value of the property to be leased, and will thereafter be county property, the county may lease such property for a term not to exceed 35 years; provided, further, that where the property to be leased is to be used for major airport, industrial or commercial purposes, requiring extensive improvements, the county may lease such property for a term equal to the estimated useful life of the improvements, but not to exceed 50 years.

(2) The lessee shall not improve or alter the leased property in any manner without the prior written consent of the county but shall, before making any improvements or alterations, submit plans and designs therefor to the county for approval. Unless otherwise stipulated, all improvements or alterations erected or made on the leased property shall, on expiration or sooner termination of the lease, belong to the county without compensation to lessee; provided, however, that the county shall have the option, to be exercised on expiration or

sooner termination of the lease, to require the lessee to remove any or all such improvements or alterations. If the lessee fails substantially to make the improvements or alterations required by the lease, the lease may be terminated and all rentals paid shall be forfeited to the county.

(3) The rent of all leases of county real property shall be based upon fair market rental value and no lease shall be assigned or subleased without approval by the county in writing. [Ord. 1157, 1998; Ord. 1064 Art. IV § 5, 1979]

**3.30.430 Rental readjustment  
requirement-Long-term leases.**

(1) Any lease of county owned property for a term of longer than five years shall contain a provision requiring the lessee to permit the rental to be adjusted and fixed by Lewis County every five years; provided, that any lease may provide for more frequent readjustments. When the lease permits the county to adjust the rent, Lewis County will give lessee written notice of the adjusted rent, in accordance with the terms of the lease. The rent as adjusted shall take effect no sooner than as provided by the lease and then 30 days after date of said notice unless lessee, within 30 days following receipt of notice from Lewis County gives written notice of rejection of the adjusted rent. If lessee and the county cannot agree upon the rental adjustment, the rent for the period will be adjusted by arbitration. Lessee and the county will select one disinterested arbitrator each, and the two selected arbitrators will select a third. If the two arbitrators have not selected a third arbitrator within 30 days after the selection of the last selected of the two, either lessee or county may apply to the presiding judge of the Superior Court in Lewis County for the appointment of a third arbitrator. Each arbitrator will be a member

(Lewis County 2/98)

of the American Institute of Real Estate Appraisers, or of the association having equivalent ethical and professional standards.

(2) If a licensing requirement for real estate appraisers is imposed by any legislation, each arbitrator will also be so licensed. The three arbitrators will determine a fair rent for the premises based upon the fair market rental value of the property, as previously defined. The decision of a majority of the arbitrators will bind both lessee and county. At the conclusion of the arbitration, the arbitrators will submit written reports to the lessee and county. The cost of the arbitration will be divided equally between lessee and the county. [Ord. 1157, 1998; Ord. 1064 Art. IV § 6, 1979]

## **Chapter 3.35**

### **DRUG AND NARCOTICS CONTROL FUNDS**

#### Sections:

#### Article I. Drug Control Fund

- 3.35.010 Cumulative reserve fund established.
- 3.35.020 Expenditures.
- 3.35.030 Checking account authorized.
- 3.35.040 Administration.
- 3.35.050 Informants.

#### Article II. Criminal Drug Investigation Trust Fund

- 3.35.060 Agency trust fund established.
- 3.35.070 Purpose.
- 3.35.080 Administration of trust fund.
- 3.35.090 Audit.
- 3.35.100 Informants.

#### Article III. Unified Narcotics Enforcement Taskforce (UNET)

- 3.35.110 Agency trust fund established.
- 3.35.120 Purpose.
- 3.35.130 Administration of trust fund.
- 3.35.140 Audit.
- 3.35.150 Informants.

#### **Article I. Drug Control Fund**

#### **3.35.010 Cumulative reserve fund established.**

A Cumulative Reserve Fund No. 002 for the purpose of investigation of any form of criminal activity including, but not limited to, drug-related crime and apprehension of persons committing any such activity whether as principals or as accessories thereto is hereby established. Monies to be placed in the fund are:

(Lewis County 2/98)

(1) Monies directed by a court to be placed in a county or interlocal drug control fund as a condition of probation as authorized by RCW 9.94A.030;

(2) Monies received from private donations for the above purpose; and

(3) Monies needed for the purpose as may be budgeted annually from the county current expense budget. Monies placed in said fund shall not lapse at the end of the fiscal year and shall not constitute a surplus available for any purpose other than as specified in this section. [Ord. 1157, 1998; Ord. 1069 § 1, 1981]

### **3.35.020 Expenditures.**

Expenditures from the fund shall be by warrant issued under the following circumstances:

(1) Reimbursement of expenditures made for compensation of persons not regularly employed by Lewis County for contractual services rendered as an informant upon voucher presented;

(2) Reimbursement for expenditures made for expenses incurred for meals, transportation, lodging and goods and services purchased upon expense voucher presented;

(3) Resolution of this board authorizing specific expenditure.

Provided, however, that payments of sums authorized under subsections (1) and (2) of this section are authorized only if the prosecuting attorney shall approve reimbursement for sums properly expended. [Ord. 1157, 1998; Ord. 1069 § 2, 1981]

### **3.35.030 Checking account authorized.**

(1) A special checking account to be known as the "Criminal Investigation Account" is authorized to be maintained by the sheriff for the purpose of administration of the control fund. The sheriff is initially authorized to place in said account the sum of \$500.00 received from

private donations. Withdrawals from the account are authorized to be made for the following purposes:

(a) Expenditures as necessary for compensation of persons not regularly employed by Lewis County for contractual services as an informant; and

(b) Expenses for necessary expenditures incurred for meals, transportation, lodging and goods or services purchased in connection with authorized investigation activities.

(2) Deposits to the account are authorized for the following purposes:

(a) Authorized warrants of reimbursement issued by the auditor; and

(b) Returns of unexpended monies advanced.

(3) In the event the purposes for the account are abandoned or terminated by the sheriff, the sheriff is directed to deliver all monies remaining in said account to the current expense fund of Lewis County. [Ord. 1157, 1998; Ord. 1069 § 3, 1981]

### **3.35.040 Administration.**

A written record of all payments and reimbursements shall be kept and the sheriff shall be able to account for all monies received to and expended from the checking account and shall make such accountings at all time available to audit by authorized persons. [Ord. 1157, 1998; Ord. 1069 § 4, 1981]

(Lewis County 2/98)

### **3.35.050 Informants.**

Informants may be engaged on the basis of investigating single or ongoing activities and shall be identified solely by number or assumed name, assigned by the sheriff on all vouchers for reimbursement. The sheriff shall keep a record of all persons and numbers or assumed names subject to inspection only by authorized auditing persons. Persons receiving advances from the special checking account shall authorize the auditor to issue his warrants to the reimbursement of said account. [Ord. 1157, 1998; Ord. 1069 § 5, 1981]

## **Article II. Criminal Drug Investigation Trust Fund**

### **3.35.060 Agency trust fund established.**

Agency Trust Fund No. 633 is hereby established and designated as the criminal drug investigation trust fund of Lewis County. This trust fund is to be used only for the purposes as enumerated herein. [Ord. 1157, 1998; Ord. 1092 § 1, 1987]

### **3.35.070 Purpose.**

The purpose of the trust fund is for use as a depository for monies and proceeds forfeited and retained pursuant to RCW 69.50.505(f)(1) so that such monies can and will be used exclusively to enforce Chapter 69.50 RCW. This article is adopted in furtherance of that purpose and recognizes that Chapter 69.50 RCW provides that:

(1) Proceeds and monies forfeited pursuant to RCW 69.50.505 shall be held in trust pursuant to RCW 69.50.505(f)(1) for use by the seizing law enforcement agency for the purpose of enforcing Chapter 69.50 RCW,

(2) The sheriff, as the head of the seizing law enforcement agency, is the trustee for the trust, and

(3) The residents of Lewis County are the beneficiaries of an RCW 69.50.505(f)(1) trust established in Lewis County. [Ord. 1157, 1998; Ord. 1092 § 2, 1987]

### **3.35.080 Administration of trust fund.**

(1) The current sheriff of Lewis County shall act as trustee and fiduciary, and shall be responsible for management of the trust. Such responsibilities shall include maintenance of a record of all trust fund transactions and activities, the purposes of each such transaction, and the costs and expenses associated with seizure and forfeiture of funds deposited in the trust. Any and all records maintained shall be current and made available at all times to audit by authorized persons. The sheriff shall additionally have the power to delegate duties to his or her agents and shall always have a duty to act in good faith and with honest judgment.

(2) In the event of vacancy of office of the sheriff, or where the sheriff is interested or otherwise incapacitated from serving, the coroner shall act as interim trustee until a new sheriff is appointed or elected, or the incapacity or interest has lapsed; provided that, nothing herein shall prevent the court from appointing a suitable person to act as interim trustee.

(3) The power of the trustee to control, invest, convey, divide, partition, sell, or otherwise manage the trust property shall be only as set forth in this article and shall be limited to the following:

(Lewis County 2/98)

(a) Monies to be deposited in the fund are only those monies and proceeds forfeited pursuant to RCW 69.50.505 and as a result of a seizure by the Lewis County sheriff; provided that, no monies or proceeds shall be directly deposited into this fund that are forfeited as a result of a seizure by the Lewis County sheriff's office as the "Seizing Agency" of the "Unified Narcotics Enforcement Taskforce [UNET]" or any other Lewis County multi-agency law enforcement task force, special investigations unit, or special enforcement team, as now or hereafter established.

Such monies shall be maintained in the trust fund by the county treasurer who shall invest such monies as allowed and required by state statute and county ordinance. The county treasurer shall be entitled to receipt of any interest or capital gains received, as reimbursement for expenses incurred maintaining the fund.

(b) The sheriff's office shall disburse such monies and proceeds to the county treasurer for deposit into the trust fund. Any unexpended monies advanced by the treasurer, pursuant to a duly authorized warrant from the county auditor, shall be remitted to the treasurer for redeposit into the trust fund; EXCEPT, pursuant to RCW 69.50.505(h)(1), the county auditor shall by January 31st of each year remit to the state treasurer an amount equal to ten percent of the net proceeds of any property forfeited during the preceding calendar.

(c) Expenditures from the trust fund shall be as authorized by the Lewis County auditor pursuant to vouchers presented to the auditor by the Lewis County sheriff's office. Such vouchers shall contain a statement of the purpose for which the funds are to be used. The auditor shall draw a warrant on the county treasurer payable to the sheriff, undersheriff, or chief criminal deputy upon satisfaction that the

funds are to be used only for one or more of the following purposes:

(i) Compensation as is necessary, of persons not regularly employed by Lewis County for contractual services rendered as an informant;

(ii) Expenses incurred for necessary meals, transportation, lodging and goods and services; or

(iii) Such expenses as the sheriff shall determine are reasonable and necessarily incident to enforcement of Chapter 69.50 RCW. [Ord. 1157, 1998; Ord. 1092 §3, 1987]

### **3.35.090      Audit.**

The office of the Lewis County auditor shall be responsible for and is directed to take appropriate action to ensure that the expenditures are for purposes authorized by and in compliance with this article. [Ord. 1157, 1998; Ord. 1092 § 4, 1987]

### **3.35.100      Informants.**

Informants may be engaged on the basis of investigating single or ongoing activities and shall be identified solely by number or assumed name, assigned by the sheriff on all vouchers for reimbursement. The sheriff shall keep a record of all persons and numbers or assumed names subject to inspection only by authorized auditing persons. [Ord. 1157, 1998; Ord. 1092 §5, 1987]

(Lewis County 2/98)

### **Article III. Unified Narcotics Enforcement Taskforce (UNET)**

#### **3.35.110 Agency trust fund established.**

An Agency Trust Fund, Number 633 000 002, is hereby established and designated as UNET trust fund of Lewis County. This trust fund is to be used only for the purposes as enumerated herein. [Ord. 1157, 1998; Ord. 1094 § 1, 1987]

#### **3.35.120 Purpose.**

The purpose of the trust fund is to be a depository for monies and proceeds forfeited pursuant to RCW 69.50.505(f)(1) so that such monies and proceeds can and will be used exclusively to enforce Chapter 69.50 RCW. This article is adopted in furtherance of that purpose and recognizes that Chapter 69.50 RCW provides that:

(1) Proceeds and monies forfeited pursuant to RCW 69.50.505 shall be held in trust pursuant to RCW 69.50.505(f)(1) for use by the designated seizing law enforcement agency for the purpose of enforcing Chapter 69.50 RCW;

(2) The chief law enforcement officer of the designated seizing law enforcement agency is the trustee for the trust; and

(3) The citizens of Lewis County are the beneficiaries of an RCW 69.50.505(f)(1) trust established in Lewis County. [Ord. 1157, 1998; Ord. 1094 § 2, 1987]

#### **3.35.130 Administration of trust fund.**

(1) The Lewis County sheriff, as the chief law enforcement officer of the designated seizing law enforcement agency, shall act as trustee and fiduciary, and shall be responsible for management of the trust. Such responsibilities shall include maintenance of a record of all trust fund transactions and the purposes of such transactions, and a record of

the costs and expenses associated with seizure and forfeiture of funds deposited in the trust. Any and all records maintained shall be current and be made available at all times to audit by authorized persons. The sheriff as trustee shall additionally have the power to delegate duties and shall always have a duty to act in good faith and with honest judgment.

(2) In the event of vacancy of office of the sheriff, or where the sheriff is interested or otherwise incapacitated from serving, the Lewis County coroner shall act as interim trustee until a new sheriff is appointed or elected, or the incapacity or interest has lapsed; provided that, nothing herein shall prevent the court from appointing a suitable person to act as interim trustee.

(3) The power of the trustee to control, invest, convey, divide, partition, sell, or otherwise manage the trust property shall be only as set forth in this article and shall be limited to the following:

(a) Monies to be deposited in the fund are limited to those monies and proceeds forfeited pursuant to RCW 69.50.505 and as a result of a seizure by UNET of Lewis County.

Such monies shall be maintained in the trust fund by the county treasurer who shall invest such monies as allowed and required by state statute and county ordinance. The county treasurer shall be entitled to receipt of any interest or capital gains received, as reimbursement for expenses incurred maintaining the fund.

(Lewis County 2/98)

(b) The sheriff's office shall disburse such monies and proceeds to the auditor for deposit into the trust fund. Any unexpended monies advanced by the auditor for purposes enumerated in this article shall be remitted to the auditor for redeposit into the trust fund; EXCEPT, pursuant to RCW 69.50.505(h)(1), the county auditor shall by January 31st of each year remit to the state treasurer an amount equal to ten percent of the net proceeds of any property forfeited during the preceding calendar.

(c) Expenditures from the trust fund shall be as authorized by the Lewis County auditor pursuant to vouchers presented to the auditor by the Lewis County sheriff's office. Such vouchers shall contain a statement of the purpose for which the funds are to be used. The auditor shall draw a warrant on the county treasurer payable to the sheriff, undersheriff, or chief criminal deputy, upon satisfaction that the funds are to be used only for one or more of the following purposes:

i) Compensation as is necessary, of persons not regularly employed by Lewis County, the city of Chehalis, and the city of Centralia, for contractual services rendered as an informant;

(ii) Expenses for necessary meals, transportation, lodging and goods and services;

(iii) Expenses of law enforcement training to aid in enforcement of Chapter 69.50 RCW; and

(iv) Such expenses as the sheriff shall determine are reasonable and necessarily incident to enforcement of Chapter 69.50 RCW. [Ord. 1157, 1998; Ord. 1094 § 3, 1987]

### **3.35.140 Audit.**

The office of the Lewis County auditor shall be responsible for and is directed to take appropriate action to ensure that the

expenditures are for purposes authorized by and in compliance with this article. [Ord. 1157, 1998; Ord. 1094 § 4, 1987]

### **3.35.150 Informants.**

Informants may be engaged on the basis of investigating single or ongoing activities and shall be identified solely by number or assumed name, assigned by the sheriff on all vouchers for reimbursement. The sheriff shall keep a record of all persons and numbers or assumed names subject to inspection only by authorized auditing persons. [Ord. 1157, 1998; Ord. 1094 § 5, 1987]

(Lewis County 2/98)